



3015 (02-09-04)

ANNUAL REPORT

OF

Name: OOSTBURG MUNICIPAL WATER UTILITY

Principal Office: 215 NORTH 8TH STREET
OOSTBURG, WI 53070

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KIM SIMMELINK of
(Person responsible for accounts)

_____, Oostburg Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/01/2001
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OOSTBURG MUNICIPAL WATER UTILITY

Utility Address: 215 NORTH 8TH STREET
OOSTBURG, WI 53070

When was utility organized? 3/7/1937

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR KIM SIMMELINK

Title: CLERK-TREASURER

Office Address:

215 NORTH 8TH STREET
OOSTBURG, WI 53070

Telephone: (920) 564 - 3214

Fax Number: (920) 564 - 3596

E-mail Address: ksimmel@execpc.com

Individual or firm, if other than utility employee, preparing this report:

Name: MS PENNY WEBER CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 5/3/2000**Period covered by most recent audit:** DECEMBER 31,1999

Names and titles of utility management including manager or superintendent:

Name: MR ROGER OONK**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

215 NORTH 8TH STREET

OOSTBURG, WI 53070

Telephone: (920) 564 - 3844**Fax Number:** (920) 564 - 3596**E-mail Address:** RGAOONK@CS.COM

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JOHN NYENHUIS, COMMISSIONER

MR ALLEN WRUBBEL, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	255,375	241,134	1
Operating Expenses:			
Operation and Maintenance Expense (401)	76,372	70,160	2
Depreciation Expense (403)	53,550	44,130	3
Amortization Expense (404)	0	0	4
Taxes (408)	43,180	42,728	5
Total Operating Expenses	173,102	157,018	
Net Operating Income	82,273	84,116	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	82,273	84,116	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,621	2,327	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,621	2,327	
Total Income	87,894	86,443	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	87,894	86,443	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	51,277	43,200	13
Amortization of Debt Discount and Expense (428)	1,871	1,515	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	4,178	4,768	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	57,326	49,483	
Net Income	30,568	36,960	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	364,618	327,658	19
Balance Transferred from Income (433)	30,568	36,960	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	395,186	364,618	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
MONEY MARKET ACCOUNT	5,621	4
Total (Acct. 419):	5,621	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	255,375	0	0	0	255,375	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	255,375	0	0	0	255,375	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,853,498	2,483,948	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	321,324	278,015	2
Net Utility Plant	2,532,174	2,205,933	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	279	5,822	8
Temporary Cash Investments (132)	135,739	62,311	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	123,050	120,390	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	176,787	108,696	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	435,855	297,219	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,943	14,773	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,339	0	20
Total Deferred Debits	32,282	14,773	
Total Assets and Other Debits	3,000,311	2,517,925	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	615,329	385,311	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	395,186	364,618	23
Total Proprietary Capital	1,010,515	749,929	
LONG-TERM DEBT			
Bonds (221)	915,566	775,000	24
Advances from Municipality (223)	70,063	96,815	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	985,629	871,815	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,575	1,666	28
Payables to Municipality (233)	195,820	146,925	29
Customer Deposits (235)			30
Taxes Accrued (236)	82,755	41,325	31
Interest Accrued (237)	21,203	10,451	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	314,353	200,367	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	689,814	695,814	38
Total Liabilities and Other Credits	3,000,311	2,517,925	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,853,498	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,853,498	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	321,324	0	0	0	9
Total Accumulated Provision	321,324	0	0	0	
Net Utility Plant	2,532,174	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	278,015				278,015	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	53,550				53,550	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,979				1,979	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	15				15	10
Other credits (specify):						11
					0	12
Total credits	55,544	0	0	0	55,544	13
Debits during year						14
Book cost of plant retired	12,235				12,235	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	12,235	0	0	0	12,235	19
Balance End of Year	321,324	0	0	0	321,324	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.09%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
WATER & SEWER SYSTEM REVENUE BONDS 2000	356	428	14,685	1
WATER SYSTEM REFUNDING REVENUE BONDS	1,515	428	13,258	2
Total			27,943	
Unamortized premium on debt (251)				
NONE	0	428	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	385,311	1
Changes during year (explain):		
MAINS - TIF PHASE I	195,170	2
HYDRANTS - TIF PHASE I	23,485	3
SERVICES - TIF PHASE I	11,363	4
Balance end of year	615,329	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water System Refunding Revenue Bonds	02/01/1994	10/01/2009	5.03%	715,000	1
WATER & SEWER REVENUE BONDS	09/01/2000	10/01/2014	5.25%	200,566	2
Total Bonds (Account 221):				915,566	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Tower Loan-Oostburg State Bank	09/15/1993	05/15/2003	4.75%	70,063	1
Total for Account 223				70,063	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	41,325	1
Accruals:		
Charged water department expense	43,180	2
Charged electric department expense		3
Charged sewer department expense	588	4
Other (explain):		
NONE		5
Total Accruals and other credits	43,768	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	2,035	7
PSC Remainder Assessment	303	8
Other (explain):		
NONE		9
Total payments and other debits	2,338	
Balance end of year	82,755	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water System Refunding Revenue Bonds	10,161	39,985	40,645	9,501	1
WATER & SEWER REVENUE BONDS 2000		11,292	0	11,292	2
Subtotal	10,161	51,277	40,645	20,793	
Advances from Municipality (223)					
Tower Loan-Oostburg State Bank	290	4,178	4,058	410	3
Subtotal	290	4,178	4,058	410	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	10,451	55,455	44,703	21,203	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	695,814	0	0	0	0	695,814	1
Add credits during year:							
For Services	6,000					6,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
HOOKUP FEES	12,000					12,000	5
RETURNED TO VILLAGE							
Balance End of Year	689,814	0	0	0	0	689,814	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	123,050	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	123,050	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACED ON TAX ROLL 2000	2,015	12
2000 PUBLIC FIRE PROTECTION	98,020	13
REVENUE BOND PROCEEDS DEPOSITED IN VILLAGE	71,517	14
2000 JOINT OPERATING COSTS - SEWER UTIL.	5,508	15
MISCELLANEOUS CREDITS	(273)	16
Total (Acct. 145):	176,787	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
GEOTHERMAL/GEOPHYSICAL STUDY FOR NEW WELL	4,339	19
Total (Acct. 183):	4,339	
Payables to Municipality (233):		
PRIN & INT 10/1 PAYMT ON BONDS	80,323	20
COST OF OVERSIZING MAINS	9,406	21
BILLING SOFTWARE LICENSE UPDATE	3,275	22
SEWER BILLING COLLECTIONS DUE SEWER DEPARTMENT	82,394	23
HOOKUP FEES COLLECTED 1996-2000 RETURN TO VILLAGE	13,800	24
WATER SHARE OF INS 1999 AND 2000	3,200	25
MISCELLANEOUS	3,422	26
Total (Acct. 233):	195,820	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,668,723	0	0	0	2,668,723	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	299,669	0	0	0	299,669	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	692,814	0	0	0	692,814	6
Other (specify):					0	7
Average Net Rate Base	1,676,240	0	0	0	1,676,240	
Net Operating Income	82,273	0	0	0	82,273	8
Net Operating Income as a percent of						
Average Net Rate Base	4.91%	N/A	N/A	N/A	4.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	500,320	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	379,902	3
Other (Specify):		4
Total Average Proprietary Capital	880,222	
Net Income		
Net Income	30,568	5
Percent Return on Proprietary Capital	3.47%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Mains, hydrants and services were added on Michigan Avenue funded by a revenue bond issued 9/1/2000.

Mains, hydrants and services were added in the TIF Phase I

Services were added by a developer

Services were added by customers

A new water treatment system was installed during 2000

2. Leaseholder changes.

3. Extensions of service.

43 1" copper services were placed in service during 2000. Of this number, 24 were previously 3/4" services

1 1" plastic service was placed in service

1 2" service previously not in use was removed and replaced with 4- 1 1/2" services

4. Estimated changes in revenues due to rate changes.

A rate increase went into effect 6/15/2000. It was estimated that revenue would increase \$33,145.

5. Obligations incurred or assumed, excluding commercial paper.

Water System and Sewer System Revenue Bonds, dated 9/1/2000, were issued in the amount of \$635,000. The water utility's share of these bonds was \$200,566.

6. Formal proceedings with the Public Service Commission.

A rate case came before the Public Service Commission during 2000. A rate increase was effective 6/15/2000.

7. Any additional matters.

When the Water System and Sewer System Revenue Bonds were issued, it was initially thought that a portion of the bonds pertaining to the water utility refunded GO debt on the village books. After a discussion with the financial company that put the bond issue together and a review of the financial records, it was found that this did not occur in the water utility portion of the bond but rather in the sewer utility portion, which is not included in this report. This explanation was thought necessary because of a conversation between the preparer of this report, Penny Weber, and Bruce Manthey of the PSC. All proceeds of the water utility portion of the revenue bonds were used for water utility purposes occurring in 2000.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Interest Income: More money invested during the year.

Balance Sheet (Page F-05)

During 2000 a geothermal study for a new well was done by engineers as well as a geophysical survey. The well is not yet under construction so the costs of this preliminary work was placed in this account. When construction begins, these costs will be transferred to construction in progress.

Contributions in Aid of Construction (Account 271) (Page F-17)

Hookup fees were collected by the village as part of building permits and turned over to the water utility 1996 - 1999. In a letter from the PSC dated 6/22/2000, the utility was instructed to return these fees to the village.

Identification and Ownership - Contacts (Page iv)

August 28, 2001

Ms. Kim Simmelink, Clerk Treasurer
Oostburg Municipal Water Utility
215 North 8th Street
Oostburg, WI 53070-1402

2000 Analytical Review DWCCA-4430-PJL

Dear Ms. Simmelink:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported various items described as prior year costs. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at leegep@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4430.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	252,641	1
Total Sales of Water	252,641	
Other Operating Revenues		
Forfeited Discounts (470)	266	2
Other Water Revenues (474)	2,468	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,734	
Total Operating Revenues	255,375	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	53,797	5
General Operating Expenses (680-690)	22,575	6
Total Operation and Maintenance Expenses	76,372	
Other Operating Expenses		
Depreciation Expense (403)	53,550	7
Amortization Expense (404)		8
Taxes (408)	43,180	9
Total Other Operating Expenses	96,730	
Total Operating Expenses	173,102	
NET OPERATING INCOME	82,273	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	850	46,785	113,822	4
Commercial	128	12,202	22,004	5
Industrial	3	14,302	14,672	6
Total Metered Sales to General Customers (461)	981	73,289	150,498	
Private Fire Protection Service (462)	1		433	7
Public Fire Protection Service (463)	1		98,020	8
Other Sales to Public Authorities (464)	10	1,833	3,690	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	993	75,122	252,641	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	98,020	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	98,020	
Forfeited Discounts (470):		
Customer late payment charges	266	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	266	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,468	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,468	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,462	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,337	3
Chemicals (630)	2,617	4
Supplies and Expenses (640)	6,381	5
Repairs of Water Plant (650)	9,000	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	53,797	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,144	8
Office Supplies and Expenses (681)	4,868	9
Outside Services Employed (682)	2,565	10
Insurance Expense (684)	1,600	11
Employees Pensions and Benefits (686)	7,973	12
Regulatory Commission Expenses (688)	1,865	13
Miscellaneous General Expenses (689)	560	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	22,575	
Total Operation and Maintenance Expenses	76,372	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		41,430	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		588	2
Net property tax equivalent		40,842	
Social Security		2,035	3
PSC Remainder Assessment		303	4
Other (specify): NONE			5
Total tax expense		43,180	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215481				3
County tax rate	mills		6.846650				4
Local tax rate	mills		7.832258				5
School tax rate	mills		9.638416				6
Voc. school tax rate	mills		1.803535				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.336340				10
Less: state credit	mills		1.781884				11
Net tax rate	mills		24.554456				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.832258				14
Combined School Tax Rate	mills		11.441951				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.274209				17
Total Tax Rate	mills		26.336340				18
Ratio of Local and School Tax to Total	dec.		0.731848				19
Total tax net of state credit	mills		24.554456				20
Net Local and School Tax Rate	mills		17.970140				21
Utility Plant, Jan. 1	\$	2,483,948	2,483,948				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,483,948	2,483,948				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,483,948	2,483,948				26
Assessment Ratio	dec.		0.928155				27
Assessed Value	\$	2,305,489	2,305,489				28
Net Local & School Rate	mills		17.970140				29
Tax Equiv. Computed for Current Year	\$	41,430	41,430				30
Tax Equivalent per 1994 PSC Report	\$	34,383					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	41,430					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	325		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	8,714		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	9,039	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	24,067		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,398		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,551		20
Total Pumping Plant	174,016	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0	14,286	23
Total Water Treatment Plant	0	14,286	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	11,474		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			325	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			8,714	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	9,039	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			24,067	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			143,398	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,551	20
Total Pumping Plant	0	0	174,016	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,286	23
Total Water Treatment Plant	0	0	14,286	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			11,474	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	444,762		26
Transmission and Distribution Mains (343)	1,358,667	283,083	27
Fire Mains (344)	0		28
Services (345)	237,442	45,353	29
Meters (346)	70,514	5,538	30
Hydrants (348)	148,805	32,593	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,271,664	366,567	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	13,761		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,468	932	38
Other Tangible Property (390)	0		39
Total General Plant	29,229	932	
Total utility plant in service directly assignable	2,483,948	381,785	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,483,948	381,785	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			444,762	26
Transmission and Distribution Mains (343)	5,840		1,635,910	27
Fire Mains (344)			0	28
Services (345)	2,800		279,995	29
Meters (346)	2,595		73,457	30
Hydrants (348)	1,000		180,398	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	12,235	0	2,625,996	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			13,761	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			16,400	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	30,161	
Total utility plant in service directly assignable	12,235	0	2,853,498	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	12,235	0	2,853,498	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,702	6,702	1
February			6,267	6,267	2
March			6,720	6,720	3
April			6,695	6,695	4
May			7,564	7,564	5
June			7,591	7,591	6
July			8,298	8,298	7
August			8,337	8,337	8
September			7,084	7,084	9
October			6,991	6,991	10
November			6,513	6,513	11
December			6,433	6,433	12
Total for year	0	0	85,195	85,195	
Less: Measured or estimated water used in main flushing and water treatment during year				701	13
Less: Other utility use				185	14
Other utility use explanation:					15
Fire department practice					
Water pumped into distribution system				84,309	16
Less: Water sold				75,122	17
Losses and unaccounted for				9,187	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				393	21
Date of maximum: 7/31/2000					22
Cause of maximum:					23
Dry conditions, heavy sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				145	24
Date of minimum: 10/15/2000					25
Total KWH used for pumping for the year				144,680	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
324 NORTH 9TH STREET	BH028	275	10	110,000	Yes	1
513 CENTER AVENUE	BH029	360	12	112,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 1	WELL NO 1A	WELL NO 2	1
Location	324 NORTH 9TH STREET	324 NORTH 9TH STREET	513 CENTER AVENUE	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE	AURORA	BYRON JACKSON	5
Year Installed	1969	1993	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	400	420	430	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US MOTORS	BYRON JACKSON	9
Year Installed	1969	1993	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	30	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1937	1992	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	10	143	10
			11
Total capacity in gallons	60,000	250,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0600	0.2500	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,734	0	1,460	0	1,274	1
M	D	6.000	29,435	0	0	0	29,435	2
P	D	6.000	3,557	0	0	0	3,557	3
M	D	8.000	9,467	0	0	0	9,467	4
P	D	8.000	17,755	1,868	0	0	19,623	5
M	D	10.000	1,531	0	0	0	1,531	6
P	D	10.000	7,660	0	0	0	7,660	7
P	D	12.000	431	4,042	0	0	4,473	8
Total Within Municipality			72,570	5,910	1,460	0	77,020	
Total Utility			72,570	5,910	1,460	0	77,020	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	5	0	0	0	5		1
M	0.750	368	0	24	0	344		2
P	1.000	1	1	0	0	2		3
M	1.000	485	34	0	0	519	49	4
M	1.250	4	0	0	0	4		5
M	1.500	6	4	0	0	10	4	6
M	2.000	7	2	2	0	7	0	7
M	4.000	2	0	0	0	2		8
P	4.000	2	0	0	0	2		9
P	6.000	1	0	0	0	1		10
M	6.000	1	0	0	0	1		11
Total Utility		882	41	26	0	897	53	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	997	96	120	(3)	970	112	1
1.000	20	1	1	0	20	1	2
1.500	3	0	0	0	3	0	3
2.000	10	1	1	0	10	1	4
3.000	2	0	0	0	2	0	5
Total:	1,032	98	122	(3)	1,005	114	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	850	109	1	2	0	8	970	1
1.000	3	13	1	1	0	2	20	2
1.500	1	0	0	2	0	0	3	3
2.000	0	5	1	3	0	1	10	4
3.000	0	0	0	2	0	0	2	5
Total:	854	127	3	10	0	11	1,005	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	130	13	2		141	2
Total Fire Hydrants	130	13	2	0	141	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	141
Number of distribution system valves end of year:	271
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Public Fire Protection: A rate increase went into effect 6/15/2000.

Water Operation & Maintenance Expenses (Page W-05)

Salaries (600)-More time spent in water utility during 2000

Power for Pumping (620)-Higher cost of energy in 2000

Repairs to Water Plant (650)-In 1999 replaced booster pump controller on well \$3,467 and did a video inspection and bottom cleaning of reservoir \$2,950

Office Supplies, Expense (681)-In 2000 billing software license update was \$3,275.

Water Utility Plant in Service (Page W-08)

Water treatment equipment (332)-Two chemical pumps were installed, one in each well.

Water Mains (Page W-15)

8" mains were financed with bond proceeds and the Village with TIF Phase I

12" mains were financed by the Village with TIF Phase I

Water Services (Page W-16)

Water services added during the year were financed by a developer, two customers, bond proceeds for the Michigan Avenue project and the village with TIF Phase I

Meters (Page W-17)

An adjustment was made to records for proper count during 2000.
